



# NORFOLK

*Office of the City Attorney*

BERNARD A. PISHKO  
City Attorney  
WAYNE RINGER  
MARY L. NEXSEN  
NATHANIEL BEAMAN IV  
MARTHA P. MCGANN  
CYNTHIA B. HALL  
JACK E. CLOUD  
HEATHER A. MULLEN  
DEREK A. MUNGO  
TAMELE YVETTE HOBSON  
NADA N. KAWWASS  
ADAM D. MELITA  
MICHELLE G. FOY  
MATTHEW P. MORKEN  
HEATHER L. KELLEY  
ERIKKA M. MASSIE  
ZACHARY A. SIMMONS  
KARLA J. SOLORIA  
ALEX H. PINCUS

June 28, 2016

To the Honorable Council  
City of Norfolk, Virginia

**PH-8**

Re: Ordinance Granting an Exemption from Real Estate  
Taxes for Real Property of Old Dominion Real Estate  
Foundation (the "Foundation")

Dear Ladies and Gentlemen:

This agenda item is to approve applications for tax exemption from Old Dominion Real Estate Foundation (the "Foundation") for six parcels. The Assessor is satisfied that the properties qualify for the exemptions, as the Foundation is a charitable/benevolent organization and the property is being used for a charitable purposes for which the Foundation was organized. The ordinance grants the exemptions in the amount of \$25,215.50 annually.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "B. Pishko", written over a horizontal line.

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

Form and Correctness Approval:

By Martha P. McLean  
Office of the City Attorney

NORFOLK, VIRGINIA

Contents Approved:

By Brian Dahl  
DEPT. REAL ESTATE ASSESSOR**ORDINANCE No.**

AN ORDINANCE GRANTING AN EXEMPTION FROM REAL ESTATE TAXES BY CLASSIFICATION FOR REAL PROPERTY OF OLD DOMINION REAL ESTATE FOUNDATION.

- - -

WHEREAS, Old Dominion Real Estate Foundation (the "Foundation") has filed two applications for exemption from real estate taxes for one parcel of real property located at 857 W. 40<sup>th</sup> Street (account number 5000-1000) and five parcels located at 865 W. 39<sup>th</sup> Street (account numbers 3385-4125, 3385-4179, 3385-4181, 3385-4183 and 3385-4322); and

WHEREAS, such applications were filed pursuant to the provisions of Section 24-212.5 of the Norfolk City Code, 1979, as amended; and

WHEREAS, Norfolk City Council has conducted a public hearing as required by Section 58.1-3651 of the Code of Virginia and has maturely considered all matters required by Section 24-212.5 of this code; and

WHEREAS, the Council finds that the Foundation satisfies the requirements for exemption from taxation under Section 24-212.5 of this code and specifically finds that:

(1) The Foundation is exempt from taxation pursuant to Section 501 (c) of the Internal Revenue Code of 1954;

(2) No current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Virginia Alcoholic Beverage Control Board to The Foundation organization, for use on such property;

(3) No director, officer, or employee of the Foundation is paid compensation in excess of a reasonable allowance for salaries, or other compensation for personal services which such director, officer, or employee actually renders;

(4) No part of the net earnings of the Foundation inures to the benefit of any individual;

(5) A significant portion of the service provided by the Foundation is generated by funds received from donations, contributions, or local, state or federal grants, including the providing of personal services or the contribution of in-kind or other material services;

(6) The organization provides services for the common good of the public;

(7) Carrying on propaganda, or otherwise attempting to influence legislation is not a substantial part of the activities of the Foundation;

(8) The Foundation does not participate in, or intervene in, any political campaign on behalf of any candidate for public office;

(9) The revenue impact to the City and its taxpayers for the one parcel of real estate at 857 W. 40<sup>th</sup> Street and five parcels at and 865 W. 39<sup>th</sup> Street totaling \$25,216.50 annually at the current rate of taxation; and

WHEREAS, the Council has considered other criteria, facts and circumstances deemed pertinent to the adoption of this ordinance; now, therefore,

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That Old Dominion Real Estate Foundation, is hereby granted an exemption for from real estate taxes on one parcel of real property located at 857 W. 40<sup>th</sup> Street (account number 5000-1000) and five parcels located at and 865 W. 39<sup>th</sup> Street (account numbers 3385-4125, 3385-4179, 3385-4181, 3385-4183 and 3385-4322).

Section 2:- That the tax exemptions granted herein are based on the Council's finding that the Old Dominion Real Estate Foundation is a charitable/benevolent organization within the meaning of Article X, Section 6, Subsection (a)(6) of the Constitution of Virginia, 1971, and Section 24-212.5 of the Norfolk City Code, 1979, as amended.

Section 3:- The exemptions granted herein are based upon Council's above findings, but can be revoked by Council for any reason.

Section 4:- That this ordinance shall be in effect and after the date of its adoption.